23rd April 1948]

APPENDIX V.

[Vide item IV (3) on page 234 supra.]

Draft amendments.

Whereas certain rules amending Schedules IV, V and VI to the Madras City Municipal Act, 1919 (Madras Act IV of 1919), were made by His Excellency the Governor of Madras under section 347 (3) of that Act. When the proclamation under section 93 of the Government of India Act, 1935, was in force in this Province;

And whereas the said rules will cease to be in force on the 30th April 1948;

And whereas it is expedient to re-enact these rules permanently subject to modifications in two respects;

Now, therefore, in pursuance of section 347 (5) of the Madras City Municipal Act aforesaid, this Assembly is hereby pleased to approve the following draft rule proposed to be made by the Government of Madras:—

DRAFT RULE.

" The rules published with the Notifications of the Local Administration Department reproduced below are hereby re-enacted permanently subject to the modifications that—

(1) in the rules published with Local Administration Department Notification No. 523, dated the 20th July 1942, rule 2 shall be omitted; and

(2) in the rules published with Local Administration Department Notification No. 387, dated the 13th September 1945, rule 2 shall be omitted:—"

I. Local Administration Department Notification No. 943, *dated the* 13*th August* 1940, *published at page* 598 *of Part I-A of the* Fort St. George Gazette, *dated the* 20*th August* 1940.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule V to the said Act:—

RULE.

After rule 20 of Schedule V to the Madras City Municipal Act, 1919, the following rule shall be inserted, namely:—

" 20-A. Copies of all correspondence addressed to or by the standing committee or its chairman—

(*a*) on all matters falling within the scope of rules **19 and 20; and**

[23rd April 1948

(*b*) on such other matters of importance as the Commissioner may from time to time determine, shall be sent simultaneously to the Commissioner, by the auditors or by the chairman of the standing committee, as the case may be."

II. Local Administration Department Notification No. 1411, *dated the* 7*th November* 1940, *published at page* 956 *of Part I-A of the* Fort St. George Gazette, *dated the* 17*th December* 1940.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule V to the said Act:—

RULE.

For sub-rule (1) of rule 20 of Schedule V to the Madras City Municipal Act, 1919, the following sub-rule shall be substituted, namely:—

"(1) The Commissioner shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and send a report of the same to the standing committee which shall forward the report to the Council."

III. Local Administration Department Notification No. 1204, *dated the* 27*th November* 1941, *published at page* 912 *of Part I-A of the* Fort St. George Gazette, *dated the* 9*th December* 1941.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rules altering Schedule IV to the said Act:—

RULES.

In the said schedule—

(1) In rule 4, for the words "not being less than thirty days" the words "not being less than thirty or more than sixty days" shall be substituted.

(2) After rule 4, the following rule shall be inserted, namely:—

"4-A. The preferring or pendency of an application for the revision of the assessment of any tax under rules 2, 3-A or 4 shall not—

(*a*) bar the collection thereof, or

(*b*) operate as a stay of proceedings to enforce payment of the same."

23rd April 1948]

(3) In rule 6, the words "shall direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such intimation or if the amount is not already due, within fifteen days from the date on which it becomes due" shall be omitted.

(4) In rule 6-B, the words and figure "save as provided in rule 6" shall be omitted.

(5) In rule 20—

(i) in sub-rule (1), the words and figure "or a direction has to be given under rule 6" shall be omitted; and

(ii) in sub-rule (3), for the words "bill or direction", the words "or bill" shall be substituted.

(6) In sub-rule (i) of rule 21, the words "or the giving of the direction" and the words and figure "or rule 6" shall be omitted.

IV. Local Administration Department Notification No. 151, *dated the* 4*th February* 1942, *published at page* 158 *of Part I-A of the* Fort St. George Gazette, *dated the* 3*rd March* 1942.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule VI to the said Act:—

RULE.

In Schedule VI to the said Act, for the item "Machinery—Using for any industrial purpose," the item "Machinery other than such machinery as may by notification be exempted by the Provincial Government from time to time —Using for any industrial purpose" shall be substituted.

V. Local Administration Department Notification No. 329, *dated the* 11*th May* 1942, *published at page* 351 *of Part I-A of the* Fort St. George Gazette, *dated the* 19*th May* 1942.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act:—

RULE.

In the said Schedule, in the proviso to rule 3, after the words "Provided that" the following shall be inserted, namely:—

"except in a case of revision which is necessitated by reconstruction of or improvements or additions to, buildings or by clerical or arithmetic error."

[23rd April 1948

VI. Local Administration Department Notification No. 523, *dated the 20th July* 1942, *published at page* 566 *of Part I-A of the* Fort St. George Gazette, *dated the 28th July* 1942.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rules altering Schedule IV to the said Act. The rules hereby made shall be deemed to have been made and to have come into force on and from the 1st April 1942.

RULES.

1. For rule 8 of the said Schedule, the following rule shall be substituted, namely:—

"8. Persons shall be assessed by the Commissioner to the profession-tax under the following classes on a scale to be determined by the Council from time to time:

Provided that such scale shall be subject to the maximum specified against each class:

Provided also that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class:—

Class.	Half-yearly income.	Maximum half-yearly tax.
		RS.
I	More than Rs. 9,600	25
II	Do. 7,800 but not more than Rs. 9,600	18
III	Do. 6,000 Do. 7,800	13
IV	Do. 4,200 Do. 6,000	9
V	Do. 3,000 Do. 4,200	6
VI	Do. 1,800 Do. 3,000	3
VII	Do. 1,200 Do. 1,800	2
VIII	Do. 600 Do. 1,200	1"

[a] 2. In sub-rule (1) of rule 9 of the said Schedule, for the words "fixed salary or remuneration" the words "fixed income" and for the words "limit of salary" the words "limit of income" shall be substituted.

VII. Local Administration Department Notification No. 662, *dated the 14th August* 1942, *published at page* 706 *of Part I-A of the* Fort St. George Gazette, *dated the 22nd September* 1942.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act.

[a] This rule shall be omitted—vide modification (1) in the opening portion.

23rd April 1948]

Rule.

In sub-rule (*a*) of rule 15 of the said Schedule, for the words "from the date of the decision" in the two places where they occur, the words "from the date on which such decision was communicated by registered post" shall be substituted.

VIII. Local Administration Department Notification No. 822, *dated the 3rd November* 1942, *published at page* 828 *of Part I-A of the* Fort St. George Gazette, *dated the 17th November* 1942.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act with effect on and from the 1st April 1942:—

Rule.

To rule 1-D of the said Schedule, the following proviso shall be added, namely:—

"Provided that the Provincial Government may, for special reasons, direct that the general revision of assessment books which is due to be made in any year shall be postponed for such period as they think fit and that such postponement shall not affect subsequent general revisions."

IX. Local Administration Department Notification No. 1, *dated the 11th December* 1942, *published at page* 2 *of Part I-A of the* Fort St. George Gazette, *dated the 5th January* 1943.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act.

The rule hereby made shall be deemed to have been made and to have come into force on and from the 1st April 1942.

Rule.

For rule 9 of the said Schedule, the following rule shall be substituted, namely:—

"9. (1) If in the opinion of the Commissioner, profession-tax is or will be due for any half-year from any person other than a person in respect of whom the Commissioner obtains to his satisfaction particulars of income under

[23rd April 1948

section 115, he shall serve a notice on such person either in that half-year or in the succeeding half-year requiring him to furnish within such period, not being less than thirty days as may be specified in the notice, a return showing the income on the basis of which, according to such person he is liable to be assessed to profession-tax for the half-year in question. Thereupon it shall be open to such person to submit a return showing the income derived by him during the half-year for which profession-tax is claimed or during the previous half-year and produce any evidence on which the person may rely in support of the return made.

(2) If a return as required under sub-rule (1) or a list with the statement as required by section 115 is furnished and the Commissioner is satisfied that it is correct and complete, he shall levy the profession-tax from the person liable to be assessed on the basis of such return or statement.

Explanation.—If a person produces the notice of demand of income-tax served on him under section 29 of the Indian Income-tax Act, 1922, for the year comprising the half-year in question, the Commissioner shall be bound to take one-half of the income mentioned in such notice of demand as the income derived from the sources on which profession-tax is leviable under this Act, as the income on the said sources for the purposes of levying profession-tax.

(3) If no return as required under sub-rule (1) is furnished, or if the Commissioner is satisfied that any return furnished is incorrect or incomplete, he shall assign to the person the class in the scale appropriate to the half-yearly income of such person as estimated by him.

(4) The Commissioner may, when classifying any person under sub-rule (3), do so on general considerations with reference to the nature and reputed value of the business transacted, the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income-tax paid to Government.

(5) The Commissioner shall not be entitled to call for the accounts of any person."

X. *Local Administration Department Notification No.* 93, *dated the* 2nd *February* 1943, *published at page* 46 *of Part I-A of the* Fort St. George Gazette, *dated the 9th February* 1943.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act.

23rd April 1948]

The rule hereby made shall be deemed to have been made and to have come into force on and from the 1st April 1942.

RULE.

After rule 4-A of the said Schedule, the following shall be inserted as rule 4-B, namely:—

"4-B. Notwithstanding anything contained in rule 2, 3-A or 4, the Government may, for special reasons, by general or special order, direct the Commissioner to receive and consider petitions received after the periods specified in the said rules and the Commissioner shall thereupon consider and dispose of such petitions on their merits."

XI. Local Administration Department Notification No. 626, *dated the* 19*th October* 1943, *published at page* 382 *of Part I-A of the* Fort St. George Gazette, *dated the* 23*rd November* 1943.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act:—

RULE.

To sub-rule (1) of rule 21 of the said Schedule, the following explanation shall be added, namely:—

"*Explanation.*—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss to contend that notwithstanding his negligence or misconduct, the deficiency or loss would not have occurred but for the negligence or misconduct of some other person."

XII. Local Administration Department Notification No. 387, *dated the* 13*th September* 1945, *published at page* 245 *of Part I-A of the* Fort St. George Gazette, *dated the* 16*th October* 1945.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras hereby makes the following rules altering Schedule IV to the said Act.

Rule 2 hereby made shall be deemed to have come into force on the 1st April 1939.

RULE.

1. For the first paragraph of rule I-D of the said Schedule, the following paragraph shall be substituted, namely:—

"A general revision of the assessment books shall be made by the Commissioner once in every five years; and for

[23rd April 1948

this purpose the Commissioner may, with the approval of the council, arrange the territorial divisions of the City in such groups as may be considered necessary and revise the assessment books relating to each such group by rotation once in every five years."

a 2 After the proviso to rule I-D of the said Schedule, the following proviso shall be added, namely:—

" Provided further that the Provincial Government may, by order, direct that the revision of the assessment books in so far as they relate to Government and railway buildings shall be postponed for such period as they think fit and that for the purpose of assessment during the said period, the valuation of those buildings for the last half-year immediately preceding the said period, shall be adopted with such modifications as may be necessary on account of the extensions or alterations of the buildings, if any."

XIII. Local Administration Department Notification No. 125, *dated the* 1st *April* 1946, *published at page* 94 *of Part I-A of the* Fort St. George Gazette, *dated the 2nd April* 1946.

In exercise of the powers conferred by sub-section (3) of section 347 of the Madras City Municipal Act, 1919 (Madras Act IV of 1919), His Excellency the Governor of Madras hereby makes the following rule altering Schedule IV to the said Act.

RULE.

For sub-rule (1) of rule 10 of the said Schedule, the following sub-rule shall be substituted, namely:—

" (1) The tax on carriages and animals shall be levied at rates not exceeding the following:—

Description of carriage or animal.	Maximum half-yearly tax.
	RS.
For every tram car	100
For every four-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	20
For every two-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	10
For every bicycle or tricycle	3
Do. perambulator	5

This rule shall be omitted—vide modification (2) in the opening portion.

23rd April 1948]

Description of carriage or animal.	Maximum half-yearly tax.
	RS.
For every rickshaw	10
Do. hand-cart with springs or other appliances acting as springs..	10
Do. elephant	15
Do. camel	10
Do. horse or mule not under 12 hands	10
Do. horse or mule under 12 hands ..	5
Do. bullock or bull	4
Do. male buffalo	4
Do. pig	4
Do. goat	4
Do. ass	4
Do. dog	2

APPENDIX VI.

[Vide item III (4) on page 234 supra.]

A Bill further to amend the Police Act, 1861, *in its application to the Province of Madras.*

L.A. BILL No. 38 OF 1947.

Central Act V of 1861.

WHEREAS it is expedient further to amend the Police Act, 1861, in its application to the Province of Madras, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title and extent.

1. (1) This Act may be called the Police (Madras Amendment) Act, 1948.

(2) It extends to the whole of the Province of Madras.

Central Act V of 1861.

Amendment of section 15-A, Central Act V of 1861.

2. In section 15-A of the Police Act, 1861—

(i) in sub-section (1), the words "in regard to which any proclamation notified under the last preceding section is in force" and the words "being an inhabitant of such area," shall be omitted;

(ii) in sub-section (2), clauses (*a*), (*b*) and (*c*) shall be re-lettered as clauses (*b*), (*c*) and (*d*) respectively, and the following shall be inserted as clause (*a*), namely :—

"(*a*) declare the limits of the local area the inhabitants of which have, in his opinion, been guilty of such misconduct or caused or contributed to the same;".